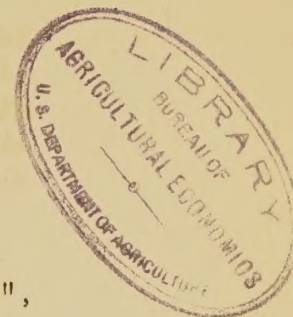


UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
Washington, D. C.

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E97A
W. 2-4
JAN 16 1937

January 13, 1937

MEMORANDUM FOR STATE OFFICES
East Central Region



We are enclosing herewith Forms PS-24, "Inventory Report", and PS-24A, "Inventory Report, continued", for your use in submitting quarterly inventories of property belonging to the Agricultural Adjustment Administration charged to you or other officials of the Extension Service in your State.

Inventories should be submitted in duplicate on these forms to this office by the State office on the last day of March, June, September and December of each year.

This inventory report should include the quantity and AAA numbers, if assigned, of all items of non-expendable property, such as desks, chairs, filing cabinets, etc., and all items of a semi-expendable nature, such as measuring chains, tapes, brief cases, or any other items upon which there is a personal charge, plus a full description of same. For example:

AAA Number

4 Cabinets, file, letter-size, 4-drawer 45532-45535, incl.

Machines, fans, or other equipment bearing serial numbers, should be listed by serial numbers. It is not necessary to give the model number of a machine, as the serial number is a sufficient identification. Rental machines should not be included on this report unless it is clearly indicated that such machines are not the property of the Government.

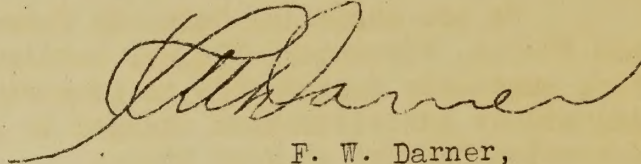
Any property purchased under the State Letter of Authorization should be included in this report.

This list should also include any non-expendable property furnished the county offices through this office.

Property purchased with funds of a Commodity Control Association or an Agricultural Conservation Association should not be included.

If additional Forms P. S. 24 and 24-A are needed for making inventory reports, a supply will be forwarded to you upon receipt of your request. If an inventory has not been submitted for your State for the period ending December 31, 1936, it is requested that such report be prepared as soon as possible and forwarded to this office.

Very truly yours,

A handwritten signature in cursive script, appearing to read 'F. W. Darner', written in dark ink.

F. W. Darner,
Sr. Administrative Officer,
East Central Division.

Enclosures.

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East A

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

U. S. Department of Agriculture

ECR-Adm-27

February 8, 1937

MEMORANDUM TO STATE AND COUNTY OFFICES
East Central Region

Field workers should not under any circumstances originate claims against the Federal Government, and this memorandum is not to be construed as encouraging the filing of claims for supplemental settlements. However, where producers are clearly entitled to an additional payment, and have requested information as to the procedure which they are required to follow in obtaining such supplemental payment, the instructions contained in this memorandum should be followed.

Available information indicates that there are a number of cases in connection with the 1936 Agricultural Conservation Program which have been underpaid or overpaid because of the following situations:

- a. The base acreage, base yield, or 1936 acreage has been incorrectly shown on the application.
- b. The acreage of soil-conserving crops for purposes of diversion has been incorrectly shown on the application.
- c. The general soil-depleting crops normally grown above home needs has been shown as greater or less than the correct figure.
- d. One or more soil-building practices have been omitted.
- e. The division of crops, or workstock and equipment furnished, or of land furnished has been incorrectly shown.
- f. Separate applications were submitted covering parts of a farming unit and the producers desire to substitute one application in place of two or more applications which have previously been paid.

County Office Procedure:

In order to obtain a supplemental settlement for a case which comes under one of the above classifications the County Office should transmit to the State Office the following:

- (a) A revised application marked "supplemental" signed by the producer(s) whose payment is affected and two committeemen, one of whom signed the original application.
- (b) A statement requesting supplementary payment and setting forth the reason(s) for the supplemental payment, signed by the producer and approved by two committeemen, one of whom signed the original application. This statement should be prepared as a letter addressed to the "Examining Section, East Central Division, Washington, D. C."

In cases where a check was issued for more than the amount due, such check should not be delivered to the payee, but should be returned to Mr. J. B. Schommer, Room 402, Treasury Annex, Washington, D. C. If a check has been issued for less than the amount due, it may be delivered to the payee without prejudice to any claim which he may have for an additional payment.

State Office Procedure:

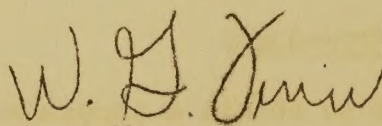
All cases submitted to the State Office by County Offices as provided above should be checked.

Any cases which involve a change of

- (a) a soil-depleting base,
- (b) a base yield,
- (c) the rate per acre for diversion from the general base, or,
- (d) the acres of soil-conserving crops for purposes of diversion,

should be held in the State Office pending further instructions from this office.

Any cases in connection with which supplemental payments are to be made other than those mentioned in the preceding paragraph should be forwarded, together with the necessary statement referred to under (b) of the County Office procedure, to the Examining Section after they have been checked. A transmittal sheet marked "supplemental" should be prepared in the usual manner, except that the notation "supplemental" should appear in the "remarks" column opposite the serial number of each application submitted.



W. G. Finn,
Assistant Director,
East Central Division.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

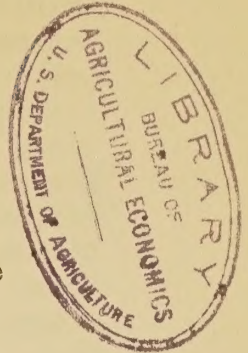
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ECR-Adm-32

March 6, 1937.

MEMORANDUM FOR STATE AND COUNTY OFFICES
East Central Region



The following information is in reply to questions which have been raised recently by one or more of the State Offices in the East Central Region.

1. In case a new Treasurer is elected, a properly executed bond for the new Treasurer should be obtained. The penalties of bonds this year are being placed higher than in 1936 in order to expedite clearance of association accounts. The minimum bond acceptable will be \$1,000.00. If the annual budget is between \$1,000.00 and \$2,000.00, the bond should equal the budget rounded to the nearest \$100.00. If the annual budget exceeds \$2,000.00, the bond should not be less than \$2,000.00 or 75 per cent of the budget, whichever is greater. The cost for a surety bond is variable for each \$1,000.00 above the minimum bond of \$1,000.00. No change in existing bonds for Treasurers already in office will be necessary until the bond is to be renewed unless specifically requested by us.

2. In accordance with a procedure approved February 17, a cancelled check will be acceptable as a receipt in connection with accounts submitted for the County Agricultural Conservation Association. It is expected, however, that receipts will be obtained wherever possible, and cancelled checks will be submitted only in exceptional cases.

3. A question has been raised as to the auditing of records of retiring Treasurers and the assumption of responsibility by incoming Treasurers. Procedure is being prepared with respect to such cases. It is expected that a committee will be appointed to examine the records and certify the facts to this office. The East Central Division will notify the bonding company that the bond is to be terminated after the incoming Treasurer has been properly bonded. Please advise us if you have a specific case so that it may be used as a basis for developing the procedure.

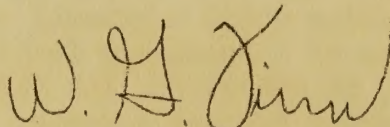
4. A question has been raised as to the method of filling vacancies in the County Committee until a general election of committeemen is held. In case the Chairman of a Community Committee becomes unable to serve by death, resignation, or otherwise, the Vice-Chairman of the Community Committee automatically becomes a member of the Board of Directors to serve until a successor is elected. While acting as a member of the

Board of Directors this person may be elected as a member of the County Committee or as an officer of the association. It is also provided in Amendment No. 1 to Form ECR-2, "Articles of Association of County Agricultural Conservation Association", that "Subject to approval by the regional director not more than three additional members of the board of directors may be designated by the State Director of Extension." Therefore, the Director of Extension, with the approval of the Regional Director, could appoint additional members of the Board of Directors, but this authority should not be utilized except in unusual cases. After appointment to the Board of Directors, such a person would be eligible to serve as County Committeeman or as an officer of the association. It should be noted, however, that neither of these alternatives would fill the vacancy existing in the Community Committee. Such vacancies may be filled only by election as provided in the Articles of Association.

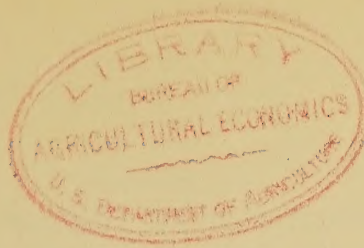
5. Section 18 of Article VI of the Articles of Association, as amended, provides that

"the county committee shall make available for public inspection in the office of the association information in connection with programs under the Act, including information with respect to the acres in each soil-depleting base and the average yields or productivity indexes established for each farm owned or operated by members of the association, payments received by members of the association (the latter to be made available for public inspection not sooner than thirty days after receipt thereof), and expenses of the association."

It is thought that this provision should be called to the attention of the associations at this time in order that proper action may be taken in the event any person desires to inspect the records of the association containing the data outlined. It is not necessary that the data specified above be placed in local newspapers, and we would not approve an item of expense in the association accounts for this purpose. However, the records of the association should be kept in such form that if an inquiry is made, the data authorized to be publicly inspected may be readily reviewed by the inquiring party. If a list is prepared for public inspection or distribution, it should in no event contain the addresses of payees or other information which would make the tabulation useable as a mailing list.



W. G. Finn,
Assistant Director,
East Central Division.



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JUN 7 1937

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
Washington, D. C.

March 29, 1937

MEMORANDUM FOR STATE AND COUNTY OFFICES 1/
East Central Region

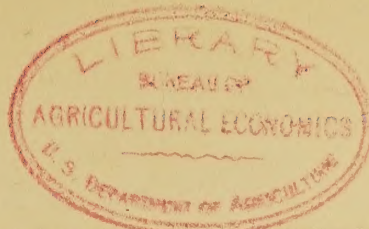
It is anticipated that in the next few weeks final payments will be made in connection with applications which have previously been paid on the basis of 90 percent of the rates specified in ECR-B-1 and ECR-B-2. For the entire East Central Region final payments will amount to approximately one-ninth of the initial payments. Individual cases will vary from this average by amounts which depend on the rate of Association expense in the county and the percentage of the total payment to the producer which was earned by diversion from soil-depleting crops. Insofar as possible, all final payments in any one county will be made at the same time, with the exception of:

- (a) Cases for which evidence has been received which indicates that a producer who applied for payment on Form ECR-11 is now deceased or incompetent.
- (b) Cases in connection with which a supplementary application has been submitted or other evidence has been received, which indicates that the initial payment was not correct.

In order that final payments will not be for incorrect amounts or drawn payable to deceased producers, it is requested that supplementary applications, or Standard Form 1055, whichever is applicable, be forwarded through the State Office at once in connection with applications on which payments were made on the 90 percent basis and which will be handled in accordance with ECR-ADM-27 (Adjustment of Data) or ECR-ADM-21 (Deceased Producers).

W. G. Finn,
Acting Director,
East Central Division.

1/ This memorandum applies only to Counties in which payments were made on the 90 percent basis.



March 24, 1937.

1.42
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JUN 8 1937UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration.ACCOUNTING AND OFFICE PROCEDURE FOR SECRETARIES AND TREASURERS
OF
COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS
Effective March 1, 1937.

The secretaries and treasurers of the Associations are requested to study carefully this letter and follow these instructions for securing, disbursing and accounting for funds in order that the Associations' expense accounts may be handled with the least possible delay. If there are any steps in this procedure that you do not understand, write to the State Office.

The forms to be used in obtaining and accounting for funds to cover administrative expenses of Agricultural Conservation Associations are as follows:

- ACP-7 -- Estimate of Administrative Expenses.
- ACP-8 -- Public Voucher.
- ACP-8a -- Public Voucher (Memorandum Copy).
- ACP-9 -- Statement of Administrative Expenses.
- ACP-10 -- Statement of Administrative Expenses (Continuation Sheet).
- ACP-11 -- Receipt Schedule.
- ACP-12 -- Individual Receipt.
- ACP-15 -- Bond of County Agricultural Conservation Association Treasurer.
- ACP-19 -- Budget.
- ECR-NER Office Form-11 -- Personal Service Certificate.

A. ASSEMBLING AND TRANSMITTAL OF MONTHLY ACCOUNTS.

On the first of each month, the following forms will be prepared for transmittal to the State Office, regardless of whether or not the check for the prior month has been received.

I. Number of Copies.

- a - Form ACP-8 -- The original and 4 memorandum copies of Form ACP-8a.
- b - Form ACP-7 -- The original and 4 copies.
- c - Forms ACP-9 and ACP-10 -- The originals and 3 copies.
- d - Form ACP-11 -- The original and 4 copies.
- e - Form ACP-12 -- The original and 3 copies.

In preparing a form, all copies should be made on the typewriter at one time in order that all copies will be identical with the original. If more than one run is made of a form, a note should be attached indicating that more than one run was made.

II. Assembling Accounts. When the forms for a period have been properly prepared in accordance with instructions, they will be assembled into five separate copies.

a - Copy No. one will consist of:

The original of Form ACP-8.
The original of Form ACP-7.
The originals of Forms ACP-9 and 10.
The originals of Forms ACP-11 and 12.
An additional copy of Form ACP-11.

b - Copy No. two, three, and four will consist of:

A copy of Form ACP-8a.
A copy of Form ACP-7.
Copies of Forms ACP-9 and 10.
Copies of Forms ACP-11 and 12.

c - Copy No. five will consist of:

A copy of Form ACP-8a.
A copy of Form ACP-7.

The several copies of the account will be arranged in the order given in sub-section "a" above with Form ACP-8 on top and Forms ACP-11 and 12 on the bottom of the account.

III. Signatures. When the accounts have been properly assembled, the president and secretary of the Association will sign the original copies of Forms ACP-8, ACP-7, and ACP-9. The signature will show the first name, the middle initial, if any, and the surname. The president and secretary will also sign the copies of these forms on Account No. 2. This account will be retained in the files of the Association for use by the treasurer in issuing checks in payment of claims. The treasurer will sign the original copy of the receipt Form ACP-11. The treasurer's signature will show the first name, middle initial, if any, and the surname.

In the absence of the president, Forms ACP-8, ACP-7 and ACP-9 may be certified by the vice-president. In the absence of the secretary, these forms may be certified by the acting-secretary of the Association. In such case the title will be "Acting President" or "Acting Secretary".

IV. Transmittal of Accounts. When the original and first copy of the account have been signed, the original and the three unsigned copies will be forwarded to the State Office. The State Office will examine all the forms received and if they are approved, will transmit the original, the third and fifth copies to the Regional Division. The fourth copy will be retained for the State Office files. When the account is approved, the fifth copy will be returned to the secretary of the Association, through the State Office.

B. PREPARATION OF FORM ACP-8.

I. Before making entries on Form ACP-8, the following steps will have been completed:

- a - Assemble the original and necessary copies of Forms ACP-9 and 10 covering all obligations to the close of the preceding month that have not been submitted. Obtain total of items on ACP-9's and 10's for which receipts are not being submitted.
- b - Add items on carbons of Forms ACP-9 and 10 previously submitted for which receipts have not been, or are not being submitted.
- c - The total of Sections "a" and "b" represent the total unpaid obligations. This amount will be entered in Line 4 of the current voucher Form ACP-8.
- d - Total all signed receipts on Forms ACP-11 and 12 which have not been previously forwarded in support of entries in Line 2 of Form ACP-8. This amount will be entered in Line 2 of the current voucher Form ACP-8.
- e - Form ACP-7 for current month. The total shown on this form will be entered in Line 6 of the current voucher, Form ACP-8.

II. Entries on Form ACP-8.

- a - Preparation of heading Form ACP-8. There follows a copy of the heading of voucher Form ACP-8 with key letters inserted in the spaces requiring explanations, which are given in the corresponding instructions set forth below.

Form ACP-8
U. S. DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
Form approved by Comptroller General, U. S.
September 5, 1936.

D. O. Vou. No. "A"
No. "B"

PUBLIC VOUCHER FOR PAYMENTS TO AGRICULTURAL CONSERVATION ASSOCIATIONS
OR COMMITTEES OF PRODUCERS
(Soil Conservation and Domestic Allotment Act, approved
February 29, 1936, as amended)

U. S. "C"
(Department, Bureau, or Establishment)

Appropriation "D"

The United States, Dr., To "E"
(Payee)

Address "F"

Paid by

(For Use of
Paying Office)

"A" - Leave blank.

"B" - Enter the number of the voucher followed by the period covered. For example, "7-March". The voucher number may be determined by adding one to the total of vouchers submitted. If the March account was the first account submitted by the Association, the April voucher will be numbered "2-April". If a supplemental account is submitted the supplemental voucher will be given the next consecutive number. For example, the April supplemental will be numbered "3-April-Sup.".

Directly underneath this number, enter the State and County code numbers.

"C" - Enter Department of Agriculture, A.A.A. and division. For example, "Department of Agriculture, A.A.A. Northeast Division" or "East Central Division" as the case may be.

"D" - Leave blank.

"E" - Enter the christian name, additional initial, if any, and surname of the treasurer, followed by "Tr.". Directly under this line and to the left of the word "(Payee)" enter the name of the county. To the right of the word "(Payee)" enter the letters "C.A.C.A."

"F" - Enter the County Agent's name and address preceded by the words "Care of" if the County Agent is secretary of the Association. In case the County Agent is not secretary of the Association, the address of the Association's office should be entered in this space.

b - Preparation of the body of Form ACP-8.

Line 1(a) The amount entered in Line 1(a) must be identical to the amount entered in Line 3 of the previous voucher or the amount indicated as correct for Line 3 of the previous voucher in case a "Schedule of Exceptions" is forwarded to the Association by the Regional Division.

Line 1(b) Enter here the check number (shown on upper right hand corner of check) and amount of each Treasury check received and not reported on a previous voucher.

Line 1(c) Enter here the amounts collected by the Treasurer of the Association from any individual because of a refund, donation, or any funds received by the Association other than a United States Treasury check. Any items entered in Line 1(c) must be supported by a statement explaining the source and reason for the collection. If the entry is a refund requested in a "Schedule of Exceptions" a copy of the "Schedule" should be attached.

Line 1 (Total) Enter here the total of Lines (a), (b), and (c).

Line 2 The amount entered in Line 2 must equal the total of all signed receipts on Form ACP-11 or 12 submitted with the voucher. Under no circumstances will the entry in Line 2 exceed the total for Line 1.

Line 3 Line 3 must equal the difference between Line 1 and Line 2, and represents the difference between the total funds received by the Treasurer and the total receipts submitted to this office with the current or preceding accounts.

Line 4 Enter here the total of all obligations incurred but for which receipts have not been submitted, or are not being submitted. If part of this total represents claims that have been previously reported on Forms ACP-9's and 10's, enter on the same line, "See 'March' or 'March and April'", whichever is applicable. It is essential that Forms ACP-9 and 10 be prepared at the close of each month and be submitted with the voucher for the succeeding month regardless of whether or not the items have been paid and receipts obtained.

The following formula may be used in arriving at the correct entry for Line 4:

- (a) Total claims previously submitted on Forms ACP-9's and 10's for which receipts have not been, or are not being submitted - - - - - \$ _____
- (b) Total of Forms ACP-9's and 10's attached - - - - - \$ _____
- (c) Deduct the sum of claims listed on Forms ACP-9's and 10's attached for which receipts are being submitted--\$ _____
- (d) Total equals unpaid obligations to be entered on Line 4 - - - - - \$ _____

Line 5 Line 5 will be the difference between Line 3 and Line 4. If Line 3 is greater than Line 4, the amount in Line 5 will be a positive balance. If Line 3 is less than Line 4, the amount entered in Line 5 will be a negative balance and must be preceded by a minus sign.

A positive balance represents unobligated funds on hand which may be used to pay items of expenses included in the attached estimate.

A negative balance represents unpaid obligations of the Association in excess of funds on hand at the time the voucher is prepared.

Line 6 The amount entered in Line 6 will always be the same as the total shown on the attached estimate on Form ACP-7.

Line 7 The amount entered in Line 7 may be more or less than the amount in Line 6. If the entry in Line 5 is a negative balance, add Line 5 to Line 6 to get the entry for Line 7. If Line 5 is a positive balance, subtract Line 5 from Line 6 to get the entry for Line 7.

The entry in Line 7 represents the amount of money required by the Association to pay off existing obligations and to meet the estimated expenses for the month covered by the estimate.

C. PREPARATION OF FORM ACP-7.

Form ACP-7 follows very closely the annual budget form (Form ACP-19). Care should be taken to see that all copies are identical in every detail and that no items are included which are not in accordance with the approved annual budget and that the rates of compensation and the unit price for material and commercial services, do not exceed the provisions made therefor in the annual budget.

There follows a copy of a portion of Form ACP-7, with key letters inserted in the spaces requiring explanation, which is given in corresponding instructions set forth below:

Form ACP-7
U. S. DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
Form approved by Comptroller General, U. S.
September 5, 1936.

"A"
(Code No.)

ESTIMATE OF ADMINISTRATIVE EXPENSES

"B"
(Agricultural Conservation Association or Committee of Producers)

"C" (County) "D" (State)

Estimate of administrative expenses to be incurred in cooperating in carrying out the Soil Conservation and Domestic Allotment Act (Approved February 29, 1936), as amended, during the month of _____
"E"

Payments to be made to: _____
"F"

"G"
(P. O. Address)

Item	Estimated Days	Rate	Amount
Compensation:	"H"	"I"	"J"
Secretary	_____	_____	_____
Treasurer	_____	_____	_____
County Committee.....No. of members _____ "K"	_____	_____	_____
Community Committee....No. of members _____	_____	_____	_____
Field Supervisors.....No. of persons _____	_____	_____	_____
Office Assistants.....No. of persons _____	_____	_____	_____

Equipment (Itemize and designate whether rental or purchase):

"L" _____ \$ _____ \$ _____
_____ \$ _____ \$ _____
_____ \$ _____ \$ _____

"A" - Enter State and County Code Numbers.

"B" - Enter "Agricultural Conservation Association".

"C" - Enter name of County.

"D" - Enter name of State.

"E" - Enter period covered, such as "March" or "March-April".

"F" - Enter name of treasurer, followed by "Tr.".

"G" - Enter address of treasurer. The name and address should be the same as shown on the covering Form ACP-8.

"H" - Enter total number of estimated days for all employees in the same class receiving the same rate of pay. If more space is required the additional items should be listed under "Items not provided for above" and the same information should be shown as though entered in the regular space.

"I" - Enter per diem rate for each class of service.

"J" - Enter the amount obtained by multiplying the figure entered in "H" by the figure entered in "I".

"K" - Enter in these spaces the number of persons employed for each class of service receiving the same rate of pay.

"L" - Equipment. All equipment must be itemized as to the number of units, the price per unit, and whether or not the equipment is to be rented or purchased. The entries in these spaces will be extended to the Vertical Column "J".

Unclassified. The amount of the item "Unclassified" should not exceed five percent of the total estimated for the period. This item may be used to cover items of expense not anticipated at the time the estimate is prepared, provided such items are in accordance with the approved annual budget.

D. PREPARATION OF FORMS ACP-9 and 10.

It is essential that Forms ACP-9 and 10 be prepared at the close of each month and be submitted with the voucher for the succeeding month, regardless of whether or not the check covering the claims appearing thereon has been received. The statement should include all obligations incurred during the month and those that have not been previously reported. Suspended claims which are properly reclaimable should also be included. Such claims will be resubmitted in accordance with instructions from the Regional Division.

Form ACP-10 is a continuation sheet to be used when the space on Form ACP-9 is insufficient to enter all claims for personal service. Instructions for preparing Form ACP-9 will apply to the preparation of Form ACP-10 except that the total shown on Form ACP-10 must be brought forward to Form ACP-9 for certification.

A claim that has been submitted and approved on Forms ACP-9 and 10 must not be resubmitted on a subsequent statement. Any corrections or alterations on this form should be initialed by the secretary of the Association.

- I. Entries on Forms ACP-9 and 10. There follows a copy of a portion of form ACP-9 with key letters inserted in the spaces requiring explanation, which is given in corresponding instructions set forth below:

Form ACP-9
U. S. DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
Form approved by Comptroller General, U. S.

STATEMENT OF ADMINISTRATIVE EXPENSES

Statement No. "A"

Sheet No. "B"

Total Sheets "C"

Code No. "D"

"E"

"F"

(County)

"G"

(State)

For month of "H"

Date "I"

PERSONAL SERVICES AND USE OF AUTOMOBILES ON MILEAGE BASIS

Name (1)	Title (2)	Actual days (3)	Days (4)	Rate per Day (5)	Amount (6)	Auto Miles @ (7)	Amount (8)	Total 6 & 8 (9)
<u>"J" Total Brought Forward</u>								

MISCELLANEOUS

Date	Name of Individual or Firm	Nature of Service or Kind of Material	Quan- tity	Price Per Unit
<u>"K"</u>	<u>"L"</u>	<u>"M"</u>	<u>"N"</u>	<u>"O"</u>

a - Preparation of heading of Form ACP-9.

"A" - Statement Number. The statements (Forms ACP-9 and 10) will be numbered consecutively beginning with the first statement submitted, which will be "1".

"B" - Sheet Number. If a statement consists of more than one sheet the top sheet will always be Form ACP-9 and the other sheets will be Form ACP-10's. The sheets in each statement will be numbered consecutively beginning with number one on the bottom, Form ACP-10, and the last sheet number appearing on Form ACP-9.

"C" - Total Sheets. This figure will be the number of sheets in the statement.

"D" - Code Number. Enter State and County code numbers on all Forms ACP-9's and 10's.

"E" - Enter "Agricultural Conservation Association".

"F" - Enter name of county or counties, for which these obligations were incurred.

"G" - Enter name of State.

"H" - Enter month covered by the statement.

"I" - Enter date statement is prepared.

b. Preparation of body of Forms ACP-9 and 10.

1 - Vertical Columns.

Column (1) The name of the payee should be reported here and should be stated in the manner in which the receipt will be signed. (Preferably first name, middle initial if any, and surname.)

Column (2) The title under which the employee is employed. For example, "Clerk".

Column (3) The actual dates worked by each employee should be shown. Inclusive dates may be used where the employment has been continuous, (i.e. "May 1-31 Incl.>"). If work was performed on a Sunday or holiday, the actual date of the Sunday or holiday should be shown in this column. If inclusive dates are used the claims for work on a Sunday or holiday must be supported by a footnote to the effect that work was actually performed on the date claimed. Where a part of a day is claimed such fractional part must be inserted immediately after the date on which the services were performed.

If claims are entered for services rendered during a month other than the month covered by the statement, the month must be shown in this column followed by the dates worked.

Column (4) Total number of days claimed by each employee.

Column (5) The per diem rate at which the employee was hired. This rate may not exceed the rate approved for this class of service on the annual budget.

Column (6) The figure for this column is obtained by multiplying the figure in Column (4) by the figure in Column (5).

Columns (7) and (8) No claims may be entered for travel unless approved in the annual budget, Form ACP-19.

Column (9) Enter in this column the total shown in Column (6) for each employee.

"J" - Total Brought Forward. Enter the total amount of all claims on attached forms ACP-10's.

2 - Miscellaneous.

Column "K" - Enter in this column the date of purchase, period of rental, etc.

Column "L" - Enter in this column the name of the payee as shown on the bill or invoice, or if the payee is an individual the name should be entered in the manner in which the receipt will be signed.

Column "M" - Enter in this column the nature of the purchases, rentals, or other services, such as pencils, paper, typewriter rental, telephone service, etc.

Column "N" - Enter the number of units for any purchase or service of any individual item reported (such as one dozen pencils, one bottle of ink, one typewriter, etc.)

Column "C" - Enter in this column the price per unit.

The entry in Vertical Column "N" times the entry in Vertical Column "C" will be entered in Vertical Column (9).

II. Personal Service Claims.

a - Use of ECR-NER Office Form-11.

The secretary will obtain from each person performing personal services, an ECR-NER Office Form-11 for each class of personal service performed during the month which involves a difference in rate of pay, completely itemized and signed by the claimant, to be used as a basis for entering claims for personal services on the statement. These forms will be attached to the Association's file copy of the account as a part of the permanent records of the Association and must be available at all times. If corrections or erasures are made on these forms, they must be made only by the claimant and his initials should be placed opposite such corrections.

b - Preparation of ECR-NER Office Form-11.

There follows a copy of a portion of ECR-NER Office Form-11 with key letters inserted in the spaces requiring explanation which is given in corresponding instructions set forth below:

MONTHLY CERTIFICATE OF EXPENSE FOR PERSONAL SERVICE

Agricultural Conservation Association of "A", "B"
(County) (State)

Name of Claimant "C" Address "D"

For the month of "E", 193 .

Day of the month	Day or Fraction thereof	Nature of work performed.
"F"	"G"	"H"

Total No. of Days "I" Rate per day "J" Total Amount Claimed \$ "K"

"A" - Enter name of County.

"B" - Enter name of State.

"C" - Enter name of claimant. (First name, middle initial, if any, surname.)

"D" - Enter P. O. Address of claimant.

"E" - Enter month during which services were performed.

"F" - Enter in this column the date on which services were performed.

"G" - Enter in this column "1" or a fraction thereof. If the claimant worked a full day, "1" should be entered in the column. If the claimant worked less than a day a fraction will be shown (i.e. " $\frac{1}{2}$ ")

"H" - Enter in this column nature of work performed (i.e. "stenographic work").

"I" - Enter in this space the total of column "G".

"J" - Enter the rate per day at which the employee was hired. This rate may not exceed the rate approved for this class of service in the annual budget.

"K" - The figure to be entered in this column may be obtained by multiplying the figure entered in Column "I" times the figure entered in Column "J".

III. Miscellaneous Claims.

The secretary should require an invoice or receipt as a basis for entering Miscellaneous Claims on the statement.

- a - Unless a miscellaneous claim is completely itemized on Form ACP-9 it must be supported by an itemized bill or invoice.
- b - Commercial bills or invoices should be attached in support of purchases or commercial services for amounts of \$1.00 or more and the information thereon must agree with the claim as entered on the statement.
- c - Original receipted invoices or receipts should be attached supporting all claims for expense items of \$1.00 or more which have been paid by officers or employees of the association from personal funds.
- d - Bank charges, for checking account, should appear in the name of the bank. In such cases a bank debit slip should be attached.
- e - Postage. All claims for expenditures of postage should be entered in the name of,
 - 1 - the person who made the purchase from the post office. Such claims should be supported by an itemized receipt from the postmaster or other representative of the post office. Or,
 - 2 - the organization from which the postage was purchased if the bill for the stamps has not been paid. Such claim should be supported by an itemized invoice. Or,
 - 3 - the officer or employee of the Association in cases where such person personally paid the postage bought from some organization other than the post office. Such claims should be supported by an itemized receipt signed by a representative of such organization.

f - Telephone and Telegraph.

- 1 - Claims for telephone service and toll costs charged to the telephone of the Association must be entered in the name of the telephone company and itemized invoices must be attached.
- 2 - Where claims for telephone services or toll charges are not charged to the telephone of the Association, they must be entered in the name of the organization or person billed by the telephone company and must be supported by an itemized list of charges from the telephone company stating that the service charges and toll costs are to be paid by the Association. Where the telephone company does not furnish a duplicate copy of the original invoice, a true copy in duplicate should be prepared and certified by an official of the organization which was billed by the telephone company and by an officer of the Association. One copy of this true copy must be attached to the original of the statement. The other copy should be attached to the copy of the statement retained in the files of the Association.
- 3 - Claims for telegraph service should in all cases be supported by copies of the message which should show the date of sending. If the cost of a telegram is \$1.00 or more, in addition to a copy of the telegram there should be attached a copy of the receipt. A copy of the telegram bearing receipt thereon is acceptable.

E. PREPARATION OF FORMS ACP-11 and 12.

The secretary will prepare Form ACP-11 as soon as the statement "ACP-9 and 10" is completed. The names of the claimants and the amounts of their claims as they appear on the receipt schedule, will be identical with the names and amounts shown on the statement and will be listed in the same order. If receipts are entered on this schedule in support of claims that do not appear on the statement but have been previously approved on a statement, such receipt should be listed on the last page of the Schedule of Receipts.

There follows a copy of Form ACP-11 with key letters inserted in the spaces requiring explanation, which is given in corresponding instructions set forth below:

Form ACP-11
U. S. DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
Form approved by Comptroller General, U. S.

Receipt No. "A"

Code No. "B"

Sheet No. "C"

Total Sheets "D"

RECEIPT SCHEDULE

"E"
(Agricultural Conservation Association or Committee of Producers)

"F" (County) "G" (State)

Date "H" 193

We individually acknowledge receipt from the treasurer of the hereon-named association or committee of the amount set opposite our respective signatures in full payment for personal services or materials or supplies furnished, and we individually certify that the stated amounts are correct and just for the period from "I" to and that payment therefor has not been previously or otherwise received.

NAME (To be typed in)	Amount	SIGNATURE (If signature is by mark it must be witnessed by two witnesses.)
"J"	"K"	"L"
Total		

"A" - Receipt Number. Enter in this line the number that appears in the line "Statement Number" on the statement which the receipts support.

"B" - Code Number. Enter State and County Code Number.

"C" - Sheet Number. If more than one sheet is required, all sheets in the set must be numbered consecutively with the last number on the top sheet.

"D" - Total Sheets. The number in this space should be the total number of sheets in the set.

"E" - Enter "Agricultural Conservation Association".

"F" - Enter name of county.

"G" - Enter name of State.

"H" - Enter the date receipt schedule is prepared.

"I" - Enter in this space the month covered by the statement (Forms ACP-9 and 10) in support of which these receipts on Form ACP-11 are submitted.

If receipts are included on the schedule for claims submitted prior to the month shown in this space, each such receipt should show the month covered by the statement on which the claim was approved.

"J" - All entries in this column should be typed and should be identical to the name of the payee as reported on Forms ACP-9 and 10.

"K" - The total amount due each payee should be entered. This must be the same amount as reported on the Forms ACP-9 and 10, otherwise an explanation should accompany the receipts setting forth the reason for the discrepancy.

"L" - The autograph signature required in this column should be identical in every respect to the name of the payee as reported in Column "J". Any variation from this should be supported by an explanation from the treasurer stating that the typed name of the payee and the signature of the payee represent one and the same person.

The original and the first carbon should be signed by the treasurer as his name is shown on voucher Form ACP-8.

In lieu of the autograph signature of the payee in Column "K", the notation "See attached ACP-12" may be entered provided the individual receipt Form ACP-12 is signed by the payee and is attached to the Form ACP-11.

Before entering the total of the receipts submitted any entry in Columns "J" and "K" which has not been accounted for (i.e. not properly receipted) should be lined off and must not be included in the total. When such entries are lined off, the same information should be reported on a subsequent ACP-11 when the proper signature is secured. No entry on Form ACP-11 which has been lined off is considered as having been reported.

Signature by Proxy. The only instance where the payee will not receipt for the amount due him by signature will be when he has submitted to the treasurer in writing a duplicate statement authorizing someone else as his agent to receipt for him, in which case the Proxy will sign the name of the payee and directly thereunder sign his own name prefixing the word "By" before his name. For example, "John L. Doe, by John B. Brown". The original and duplicate copy of such authority should accompany the original and first carbon of Form ACP-11.

Receipts of Firms or Corporations must bear, in addition to the name of the firm or corporation, the signature and title of the authorized representative of the firm who received payment.

F. SPECIAL INSTRUCTIONS.

- I. "Schedule of Exceptions" and "Memorandum of Instructions". If the accounts are not prepared and submitted in accordance with the instructions, the Regional Division will notify the Association either by a "Schedule of Exceptions" or a "Memorandum of Instructions" which will be attached to the fifth copy of the account and returned to the Association, through the State Office.
- II. Reclaims. Suspended items (if authorized) may be reclaimed on a subsequent statement, in accordance with instructions from the Regional Division.
- III. Supplemental Accounts. In cases where it is determined that the funds requested for the period are inadequate, a supplemental account may be submitted. The supplemental account will be prepared and submitted in the same manner as a regular monthly account.
- IV. Corrections made on Forms ACP-7 through ACP-12. Any corrections or erasures made on the accounting forms ACP-7 through ACP-10 must be initialed by either the president or secretary of the Association.

Any correction or erasure in a signature or amount of receipt on Form ACP-11 or 12 must be initialed by the person whose receipt is in question. All other changes will be initialed by the treasurer. In such cases care should be taken to see that all five copies of the forms are identical.
- V. Correspondence. All correspondence with reference to the business of the association should be addressed to the State Office.

G. BOND OF TREASURER.

In case a new treasurer is elected a properly executed bond on Form ACP-15 for the new treasurer must be obtained. The minimum bond acceptable will be \$1000.00. If the annual budget is between \$1000.00 and \$2000.00 the bond should equal the budget rounded to the nearest one hundred dollars. If the annual budget exceeds \$2000.00 the bond should be 75 percent of the budget, or \$2000.00, whichever is greater. In securing a bond the name of the treasurer should be stated in the following manner: First name, middle initial, if any, and surname. Any corrections or erasures on a bond should be initialed by both the surety company and the treasurer. The penalty of a bond of a treasurer should not be changed unless specifically requested by the State office. The bond of the treasurer shall be an expense of the Association.

H. RESPONSIBILITY OF THE TREASURER.

The treasurer shall have custody of all Association funds; shall make payments for administrative expenses only upon the basis of statements of expenses certified by the president and the secretary within limits of approved estimates and budgets; shall submit receipts and prepare other documents and perform such other duties as may be prescribed. The treasurer will be liable under his bond for any payment not in accordance with the foregoing provisions.

The treasurer shall discharge all the duties now or hereafter required of his office as treasurer, and shall safely keep and correctly pay out to persons entitled thereto, all sums of money coming into his hands on behalf of the Association. The treasurer shall account for all balances of moneys, check-books, cancelled checks, records, or other property pertaining to his employment and deliver them to his successor, or to any person or persons entitled to receive same.

I. ANNUAL BUDGET - (Form ACP-19).

Preparation and transmittal of Association budgets will be governed by instructions issued by this office. The annual budget of the Association as adopted by the Board of Directors shall be prepared on Form ACP-19 and certified to by the president and secretary of the Association. The original and two copies of such budget shall be forwarded to the State office which will retain one copy and forward the original and one copy to the Regional Division. Upon approval by the Regional Division, a copy of the approved budget will be returned to the Association and will be the official budget of the Association. In the absence of an approved amendment to the budget no obligations may be incurred that are not provided for in the budget.

- 1 - Transfer of Funds Within the Annual Budget. Should the estimated expense for any item except the items for equipment and county committeemen, when added to the amount claimed on previous statements for that item, exceed the budget allotment the president and secretary should request the State Office for a transfer of funds from the reserve allotment to the item requiring additional funds. If the amount provided for reserve has been exhausted, the same procedure may be followed in transferring funds from one item to another. The request for transfer of funds approved by the president and secretary shall be prepared in duplicate and attached to the month's estimate of administrative expenses. The State Office will forward the original copy of the request with its recommendation, to the Regional Division for consideration, retaining the copy for its files.

J. ASSOCIATION RECORDS.

There shall be retained in the files of the Association copies of the following forms: ACP-7, ACP-8a, ACP-9, ACP-10, ACP-11, ACP-12, ECR-NER Office Form-11, together with duplicate copies of invoices, etc.; at least one copy of all budgets, budget revisions; copies of all correspondence with reference to all business of the Association; Articles of Association and related papers; administrative rulings, instructions and other material pertaining to the office of the Association; and a record of office equipment, furniture and all nonexpendable property which is in the custody of the Association. Each item of property should be recorded separately, giving a full description of the article, the date the article was acquired, the cost if any, and the serial number if the article bears such a number.

K. EXAMPLES IN THE PREPARATION OF VOUCHER FORM ACP-8.

There are set forth below, under stipulated circumstances, correct entries for voucher forms ACP-8 for a five month's period.

I - March Account.

a - Stipulated Conditions.

Assuming that:

the March account is the first account submitted by the association;

the estimated expenses for March, as shown on Form ACP-7, are \$100.00.

b - Entries.

Line 1 through 5 - No entries.

Line 6 - \$100.00

Line 7 - \$100.00

c - Exceptions. None

The account was approved as submitted to the Regional Division and a check in the amount of \$100.00 was issued to the treasurer.

d - Forms submitted with March account.

<u>Period Covered</u>	<u>Forms Submitted</u>	<u>Total Amount Shown on Form</u>	<u>Total Amount Approved by Regional Div.</u>
March	ACP-8	\$100.00	\$100.00
March	ACP-7	100.00	100.00

II - April Account.

a - Stipulated Conditions.

Assuming that:

the March check in the amount of \$100.00 has been received by the treasurer, bearing check No. 10076;

the actual expenses for March (\$75.00) are less than the estimate;

the treasurer has paid all claims for March as shown on Forms ACP-9 and 10 and secured receipts on Forms ACP-11 and 12;

the total disbursements for such claims are \$75.00;

the estimate on Form ACP-7 for April is \$100.00.

b - Entries.

Line 1(a) - There is no entry.

Line 1(b) - Checks received; No. 10076 drawn by G. F. Allen - \$100.00.

Line 1(c) - There is no entry.

Line 1 (Total) - \$100.00

Line 2 - \$ 75.00

Line 3 - \$ 25.00

Line 4 - There is no entry.

Line 5 - \$ 25.00

Line 6 - \$100.00

Line 7 - \$ 75.00

c - Exceptions.

An exception is taken by the Regional Division to a claim in the amount of \$10.00 which was included on the statement for March and supported by receipts on Form ACP-11. The treasurer is requested in a "Schedule of Exceptions" to secure a refund for this claim and report a collection of \$10.00 on the May voucher. Otherwise, the account was in order and was approved by the Regional Division and a check in the amount of \$75.00 was issued to the treasurer.

d - Forms submitted with the April account.

<u>Period Covered</u>	<u>Forms Submitted</u>	<u>Total Amount Shown on Form</u>	<u>Total Amount Approved by Regional Div.</u>
April	ACP-8	\$ 75.00	\$75.00
April	ACP-7	100.00	100.00
March	ACP-9 & 10	75.00	65.00
March	ACP-11 & 12	75.00	65.00

The difference in the figure shown on Forms ACP-9, 10, 11, and 12 for March and the amount approved on these forms by the Regional Division is covered by the \$10.00 refund requested in the "Schedule of Exceptions".

III - May Account.

a - Stipulated Conditions.

Assuming that:

the April check has not been received by the treasurer;

the actual expenses for April, as shown on Forms ACP-9 and 10, are \$60.00 which is less than the estimate;

the treasurer, from funds on hand, has paid April claims in the amount of \$20.00 and secured receipts on Forms ACP-11;

the estimated expenses for May, as shown on Form ACP-7, is \$120.00;

the \$10.00 refund requested in the "Schedule of Exceptions" has been secured by the treasurer.

b - Entries.

Line 1(a) - \$ 25.00
Line 1(b) - There is no entry.
Line 1(c) - \$ 10.00
Total Line 1 - \$35.00
Line 2 - \$ 20.00
Line 3 - \$ 15.00
Line 4 - \$ 40.00
Line 5 - \$-25.00
Line 6 - \$120.00
Line 7 - \$145.00

c - Exceptions.

Since the April check in the amount of \$75.00 is in transit a deduction of this amount is made from the May account by the Regional Division. The account is therefore approved and paid in the amount of \$70.00.

d - Forms submitted with the May account.

<u>Period Covered</u>	<u>Forms Submitted</u>	<u>Total Amount Shown on Form</u>	<u>Total Amount Approved by Regional Div.</u>
May	ACP-8	\$145.00	\$ 70.00
May	ACP-7	120.00	120.00
April	ACP-9 & 10	60.00	60.00
April	ACP-11 & 12	20.00	20.00

IV - June Account.

a - Stipulated Conditions.

Assuming that;

the April check (\$75.00) and the May check (\$70.00) are received by the treasurer;

the actual expenses for May are \$100.00, or \$20.00 less than the total shown on the estimate Form ACP-7;

the May check not received in time for disbursement therefore no accounting is made in the form of receipts;

the remaining unpaid obligations for April (\$40.00) are paid and receipts submitted;

the estimated expenses for June as shown on Form ACP-7 are \$115.00.

b - Entries.

Line 1(a) - \$ 15.00

Line 1(b) - Checks received; No. 10083 - April, No. 10593 - May, drawn by G. F. Allen - \$75.00 April, \$70.00 May.

Line 1(c) - There is no entry.

Line 1 (Total) - \$160.00

Line 2 - \$ 40.00

Line 3 - \$120.00

Line 4 - \$100.00

Line 5 - \$ 20.00

Line 6 - \$115.00

Line 7 - \$ 95.00

c - Exceptions.

Voucher and all attached forms approved as submitted.

Check in the amount of \$95.00 issued to the treasurer.

d - Forms submitted with the June account.

<u>Period Covered</u>	<u>Forms Submitted</u>	<u>Total Amount Shown on Form</u>	<u>Total Amount Approved by Regional Div.</u>
June	ACP-8	\$ 95.00	\$ 95.00
June	ACP-7	115.00	115.00
May	ACP-9 & 10	100.00	100.00
April	ACP-11 & 12	40.00	40.00

V - July Account.

a - Stipulated Conditions.

Assuming that:

the June check (\$95.00) is received by the treasurer;

the actual expenses for June are \$115.00 which was disbursed by the treasurer and receipts secured on Forms ACP-11;

the treasurer was able to disburse and secure receipts for only \$45.00 for approved claims for May.

b - Entries.

Line 1(a) - \$120.00

Line 1(b) - \$ 95.00

Line 1(c) - There is no entry.

Line 1 (Total) - \$215.00

Line 2 - \$160.00

Line 3 - \$ 55.00

Line 4 - \$ 55.00 (See ACP-9 and 10 for May)

Line 5 - There is no entry.

Line 6 - \$100.00

Line 7 - \$100.00

c - Exceptions.

Voucher and all attached forms approved as submitted.

Check in the amount of \$100.00 issued to the treasurer.

d - Forms submitted with the July account.

<u>Period Covered</u>	<u>Forms Submitted</u>	<u>Total Amount Shown on Form</u>	<u>Total Amount Approved by Regional Div.</u>
July	ACP-8	\$100.00	\$100.00
July	ACP-7	100.00	100.00
June	ACP-9 & 10	115.00	115.00
June	ACP-11 & 12	115.00	115.00
May	ACP-11 & 12	45.00	45.00

1. The first part of the paper is devoted to a general discussion of the problem of the existence of a solution of the system of equations

$$\begin{aligned} \frac{dx}{dt} &= f(x, y, z, t) \\ \frac{dy}{dt} &= g(x, y, z, t) \\ \frac{dz}{dt} &= h(x, y, z, t) \end{aligned}$$

where f, g, h are continuous functions of x, y, z, t and satisfy the Lipschitz condition.



April 15, 1937.

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UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration.

ACCOUNTING AND OFFICE PROCEDURE FOR SECRETARIES AND TREASURERS
OF
COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

8 JUN

Supplement No. 1

The Accounting and Office Procedure for Secretaries and Treasurers of County Agricultural Conservation Associations (ECR-NER-Adm-40), issued March 24, 1937, is amended and supplemented as indicated below. It is suggested that the secretaries and treasurers of associations make such notations in their copies of ECR-NER-Adm-40 as will provide a cross reference to this supplement.

(a) Page 1, last paragraph, should be changed to read as follows:

"In preparing a form, all copies should be made on the typewriter at one time in order that all copies will be identical with the original. If this is not practical and more than one run is required, the words 'Second Run' should be written at the top of the form on the second run.

(b) The procedure, as expressed in different parts of ECR-NER-Adm-40, for the preparation and transmittal of receipt forms is modified to read as follows:

(1) Receipt Schedule ACP-11.

In many cases a month will elapse before receipts are submitted, for example, March receipts might be submitted with the May account. In such cases if the treasurer has not been able to secure any receipts since the last account was submitted, the Receipt Schedule Form ACP-11, which is prepared at the same time the statement Form ACP-9 is prepared, may be withheld by the treasurer and submitted with a subsequent account.

(2) Individual Receipt ACP-12.

Only the original copy of Receipt Form ACP-12 is required by the Regional Division Office, provided the proper notation, "See attached Form ACP-12" is made on all copies of Receipt Schedule Form ACP-11.

(c) Section G, "BOND OF TREASURER" (Page 18) is amended by adding thereto the following paragraph:

(1) Increase in the Penalty of the Treasurer's Bond.

In cases where it becomes necessary to increase the penalty of the bond of the treasurer, the State office or the Washington office will supply the treasurer with copies of Rider I to Form ACP-15. The treasurer will have the rider executed by an agent of the surety company which executed the original bond of the treasurer. The treasurer will be advised of the date the rider should be effective, the penalty of the original bond, and the amount of the increase in the penalty. The penalty of the bond of a treasurer should not be increased prior to renewal date unless the increase is specifically requested by the State or Washington office.

(2) Associations Electing New Treasurer to Succeed Retiring Treasurer.

In any case where a new treasurer is elected to succeed a retiring treasurer, the secretary of the association shall immediately notify the Regional Division of the name of the new treasurer. The newly elected treasurer cannot perform duties as treasurer until he is notified of the approval of his bond. The retiring treasurer, unless removed from office for cause, should continue his duties until the bond of the new treasurer has been approved and should then endorse over or deliver to the newly elected treasurer any Treasury checks or other association funds that may be in his possession. The Board of Directors shall name a committee of three (not including the president, secretary or treasurer) who shall audit the books and records of the retiring treasurer and submit to the Regional Division a report on ECR-Office Form 34 showing the condition of such records. A copy of this form will be furnished to the secretary of the association by the Regional Division with the notice of approval of the bond of the newly elected treasurer.

(d) Section D, "PREPARATION OF FORMS ACP-9 AND 10".

Sub-section III, "Miscellaneous Claims", Paragraph - a - (Page 14) should be changed to read as follows:

"A Miscellaneous Claim for less than a dollar that is not completely itemized on Form ACP-9 must be supported by an itemized bill or invoice."

Sub-section III - f - 3, "Miscellaneous Claims" (Page 15) is amended by adding thereto the following paragraph which will be

entitled, "g - Rental or Purchase of Equipment or Supplies by the Association from Officers or Employees of the Association."

The necessary equipment and supplies may be purchased, or such equipment may be rented from an employee of an association provided such equipment is owned by such employee and cannot be obtained more advantageously elsewhere. Where supplies or equipment have been rented from an officer or employee of an association there should be attached to the statement on which the claim appears a certification by the president and secretary of the association to the effect that such equipment rented, or purchased, or such supplies purchased, were owned by such officer or employee and could not have been obtained more advantageously elsewhere.

(e) Section "I" is hereby added at the end of the last page of ECR-NER-Adm-40:

L. CLAIMS FOR COMPENSATION FOR INJURIES SUFFERED BY PERSONNEL OF THE ASSOCIATION.

In conformity with a recent decision of the Federal Employees Compensation Commission, officers, committeemen, and employees of the Agricultural Conservation Associations are entitled to the benefits authorized under the Federal Employees Compensation Act approved September 7, 1916. Injuries sustained by such persons in the performance of their duties in connection with the business of the association, should be promptly reported to the State office, by the secretary of the association.

